
SUBSTITUTE HOUSE BILL 2849

State of Washington

57th Legislature

2002 Regular Session

By House Committee on Trade & Economic Development (originally sponsored by Representative Alexander)

Read first time 02/08/2002. Referred to Committee on .

1 AN ACT Relating to sales and use tax for regional centers under RCW
2 82.14.390; and amending RCW 82.14.390.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.14.390 and 1999 c 165 s 13 are each amended to read
5 as follows:

6 (1) Except as provided in subsection (6) of this section, the
7 governing body of a public facilities district created under chapter
8 35.57 or 36.100 RCW that either: (a) Commences construction of a new
9 regional center, or improvement or rehabilitation of an existing new
10 regional center, before January 1, 2003; or (b) creates a public
11 facilities district under chapter 35.57 or 36.100 RCW before January 1,
12 2003, and commences construction of a new regional center, or
13 improvement or rehabilitation of an existing regional center before
14 January 1, 2004, may impose a sales and use tax in accordance with the
15 terms of this chapter. The tax is in addition to other taxes
16 authorized by law and shall be collected from those persons who are
17 taxable by the state under chapters 82.08 and 82.12 RCW upon the
18 occurrence of any taxable event within the public facilities district.
19 The rate of tax shall not exceed 0.033 percent of the selling price in

1 the case of a sales tax or value of the article used in the case of a
2 use tax.

3 (2) The tax imposed under subsection (1) of this section shall be
4 deducted from the amount of tax otherwise required to be collected or
5 paid over to the department of revenue under chapter 82.08 or 82.12
6 RCW. The department of revenue shall perform the collection of such
7 taxes on behalf of the county at no cost to the public facilities
8 district.

9 (3) No tax may be collected under this section before August 1,
10 2000. The tax imposed in this section shall expire when the bonds
11 issued for the construction of the regional center and related parking
12 facilities are retired, but not more than twenty-five years after the
13 tax is first collected.

14 (4) Moneys collected under this section shall only be used for the
15 purposes set forth in RCW 35.57.020 and must be matched with an amount
16 from other public or private sources equal to thirty-three percent of
17 the amount collected under this section, provided that amounts
18 generated from nonvoter approved taxes authorized under chapter 35.57
19 RCW or nonvoter approved taxes authorized under chapter 36.100 RCW
20 shall not constitute a public or private source. For the purpose of
21 this section, public or private sources includes, but is not limited to
22 cash or in-kind contributions used in all phases of the development or
23 improvement of the regional center, land that is donated and used for
24 the siting of the regional center, cash or in-kind contributions from
25 public or private foundations, or amounts attributed to private sector
26 partners as part of a public and private partnership agreement
27 negotiated by the public facilities district.

28 (5) The combined total tax levied under this section shall not be
29 greater than 0.033 percent. If both a public facilities district
30 created under chapter 35.57 RCW and a public facilities district
31 created under chapter 36.100 RCW impose a tax under this section, the
32 tax imposed by a public facilities district created under chapter 35.57
33 RCW shall be credited against the tax imposed by a public facilities
34 district created under chapter 36.100 RCW.

35 (6) A public facilities district created under chapter 36.100 RCW
36 is not eligible to impose the tax under this section if the legislative

1 authority of the county where the public facilities district is located
2 has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.

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